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coface **NORTH AMERICA** ®

February 23, 2006

Clerk
US Bankruptcy Court
Southern District
One Bowling Green, 6th Floor
New York, NY 10004 - 1408

To whom it may concern:

Please withdrawal the claim that Coface North America, Inc. filed on behalf of Toyota Tsusho America, Inc. The debtor is Delphi Corporation and the case number is 05 - 44481.

Thank you,


David Miller

